

**ASSEMBLY BILL**

**No. 244**

**Introduced by Assembly Member Walters**

February 7, 2005

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An act to amend Section 17002 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 244, as introduced, Walters. Personal income tax: definitions.

The Personal Income Tax Law imposes taxes on taxable income and provides, among other things, that specified definitions govern the construction of that law.

This bill would make a technical, nonsubstantive change to those provisions.

Vote: majority. Appropriation: no. Fiscal committee: no.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1 SECTION 1. Section 17002 of the Revenue and Taxation
- 2 Code is amended to read:
- 3 17002. Except where the context otherwise requires, the
- 4 definitions—given in this chapter govern the construction of this
- 5 part.

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